

BUSINESS AFFAIRS AND HUMAN RESOURCES
AUGUST 14-15, 2003

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**BUSINESS AFFAIRS AND HUMAN RESOURCES
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**INSTITUTION/AGENCY AGENDA
BOISE STATE UNIVERSITY**

**REQUEST APPROVAL FOR NEW BOISE STATE UNIVERSITY LICENSE PLATE
DESIGN**

SUBJECT

Pursuant to Idaho Code §49-418A, Idaho's colleges and universities may design specialized license plate logos for purchase by the public through the Idaho Transportation Department.

BACKGROUND

Boise State University (BSU) sought and received Board approval when the Collegiate License Plate Program first began. Since that time, the University has adopted new logos for the University. In order to properly represent the current University logo, and to foster increased sales of Boise State University license plates, BSU is seeking Board approval of the new Boise State University license plate design.

DISCUSSION

The statute, in pertinent part, provides as follows:

"Any person who is the owner of a vehicle . . . may apply for special plates featuring one of Idaho's public colleges or universities. . . . The department shall transfer twenty-five dollars (\$25.00) of the initial fee and fifteen dollars (\$15.00) of the renewal fee for deposit to the institution designated on the license plate... All special college and university plates shall be of a color and design comparable to the standard issue of license plates with blue numerals on a red, white and blue background and shall indicate the participating institution... Each public college or university that chooses to participate in this program shall provide that portion of the design which features the particular institution and such design shall be acceptable to the president of the institution and the state board of education..."

A sample of the proposed design will be distributed at the Board meeting.

IMPACT

Revenues from the special plate program at Boise State are being used to fund scholarships for Idaho residents attending Boise State. In fact, Boise State had received a donation from an alumnus that matches scholarships funded by the license plate program.

STAFF COMMENTS

None

BOARD ACTION

A motion to approve the request by Boise State University Board for the new Boise State University license plate design.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

INSTITUTION/AGENCY AGENDA
BOISE STATE UNIVERSITY (cont.)

ENERGY PERFORMANCE CONTRACT

SUBJECT

Boise State University (BSU) requests the Board to approve the concept of entering into an Energy Performance Contract and to arrange financing for the “not to exceed” amount of \$13 million in energy conservation and facility improvement measures. The energy cost savings will provide the funds for repayment of the financing. If this concept is approved, the method of financing will be brought back to the Board for approval at the October Board meeting.

BACKGROUND

Under the supervision of the Idaho Division of Public Works (DPW) and in partnership with the Idaho Energy Office Rebuild Idaho Project, a comprehensive energy analysis is currently underway for the Boise State University campus. This analysis comprises over 2 million square feet of facilities and includes both general education and auxiliary facilities. It is projected that this energy and facility analysis/audit will be completed by November 2003. Based on the preliminary analysis and supported by the current Investment-Grade Energy Audit data, there is an estimated \$550-650,000 in annual utility savings (electricity, gas, water, sewer and garbage) that will be used to fund the Performance Contract project over a period of 16-18 years.

The final energy savings calculations and project cost will be fully guaranteed by the energy service company. Since BSU is currently in a period of extremely low financing costs, it is prudent to seek approval for this project and financing as early as possible. This will serve to minimize any delays between contract completion, project financing and project implementation. The final size of the Performance Contract will be determined from a combination of project scope, utility rates, rates of savings, length/term of contract, amount of capitalization from the auxiliaries, interest rates and utility escalation rates.

DISCUSSION

In September 2002, The DPW issued a Request for Qualifications for Energy Performance Contracting Services for Boise State University. Three firms were selected for interview and Siemens Building Technologies (Siemens) was selected for the project/job as the Energy Service Company (ESCO). During the past several months, Siemens has been conducting a detailed technical audit of the utility consumption systems (electric, gas, water, sewer, garbage) and has presented this accumulating data to DPW and BSU on an ongoing basis. As a result of the audit, Siemens has notified BSU that the projected guaranteed total utility savings will generate a revenue-neutral project of not more than \$13 million. Siemens will guarantee that the final project will be revenue neutral within the final negotiated

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INSTITUTION/AGENCY AGENDA
BOISE STATE UNIVERSITY (cont.)

payback term of 16-18 years. The final annual utility savings total, which is currently estimated at between \$550,000 and \$650,000 per year, will be fully guaranteed. It should be noted that the annual utility savings amount from which the Performance Contract is funded does not include any additional “hard-dollar” material, operational or contracted labor savings. The benefit to the University is that revenue currently spent to replace and repair obsolete equipment (compressors, lighting, etc.), will be saved when new equipment is installed. Siemens will present an estimated total for these “cost-avoidance” savings. Although they will not be factored into the Performance Contract, BSU will directly benefit from these savings and can account for them internally.

As it is Boise State's intent to pursue tax-exempt bonds to finance the Performance Contract, it is important that the approval amount be sufficient enough to allow for a contingency based on the upper range of estimates for contract size even though the final contract size will likely be less. The next phase of this project is to finalize the Energy Analysis/Audit, negotiate and enter into the Performance Contract and implement the appropriate financing. The project will be revenue-neutral and will be paid in full by using the guaranteed utility savings (not including operational savings or capital infused by auxiliaries for infrastructure improvements).

IMPACT

Many of the Energy Conservation Measures (ECMs) and Facility Improvement Measures (FIMs) will renovate or replace heating, ventilation, air conditioning, lighting, lab & fume hood systems; automated lighting controls, facility management controls, and other mechanical systems and equipment that the University would be required to replace, repair or install in the near future, as a normal result of age obsolescence. Money that would have been used for these repairs can now be used for other facility needs, maintenance, repairs and management requirements. The comprehensive energy and facility management improvements provided by the Performance Contract will include the ability to measure, monitor and manage the utility consumption on an individual building basis – a vital infrastructure, technological and economic requirement that prepares the University for a deregulated utility environment. The ultimate goal of this program is to provide not only a more efficient and environmentally responsible institution, but to significantly improve the comfort of all occupants in the facilities – including instructors, researchers, students, staff and visitors. The Performance Contract will provide a better learning and research environment directly supporting the State of Idaho's long-term Higher Education goals of becoming more competitive regionally, nationally and globally.

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INSTITUTION/AGENCY AGENDA
BOISE STATE UNIVERSITY (cont.)

STAFF COMMENTS

None

BOARD ACTION

A motion to approve the request by Boise State University to proceed with the energy performance contract concept and to pursue financing; to finalize a contract through the Division of Public Works once the energy audit is completed and the Board has approved the method of financing.

Moved by_____ Seconded by_____ Carried Yes_____ No_____

**BUSINESS AFFAIRS AND HUMAN RESOURCES
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**INSTITUTION/AGENCY AGENDA
UNIVERSITY OF IDAHO**

**NAMING / MEMORIALIZING BUILDINGS / FACILITIES
REPORT OF ROOMS / SPACES NAMED BY THE PRESIDENT OF THE UNIVERSITY
OF IDAHO –*FOR INFORMATION ONLY***

SUBJECT

Pursuant to Idaho State Board of Education Policy I.K., the report of rooms / spaces within buildings on the University of Idaho campus named for donors / individuals and approved by President Hoover during the past year is provided to the Board. The rooms / spaces are all within the J. A. Albertson Building.

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**INSTITUTION/AGENCY AGENDA
UNIVERSITY OF IDAHO (cont.)**

J. A. Albertson Building – Named Rooms/Areas

| Room # | Name on Signage |
|---------------|------------------------|
|---------------|------------------------|

Classrooms

| | |
|-----|---|
| 101 | Jacklin Lecture Hall |
| 102 | Micron Technology Lecture Hall |
| 112 | Potlatch Classroom |
| 201 | Harry W & Velma Morrison Classroom |
| 202 | Moss Adams Classroom |
| 203 | Idaho Power Distance Learning Center |
| 204 | Simplot Classroom |
| 212 | Avista Classroom |
| 335 | Deloitte & Touche/Sharon & Rich Allen Classroom |

Conference Rooms

| | |
|-----|---|
| 105 | Stover Conference Room |
| 205 | Mike Hunter Conference Room |
| 206 | Not Named Yet |
| 307 | James V. Hawkins Family Conference Room |
| 311 | Gary Michael Boardroom |
| 336 | Earl D. McCarthy Conference Room |
| 337 | Matthew J. & Lori Limbaugh Espe Conference Room |

Offices

| Room # | Occupant | Name on Signage |
|---------------|----------------------|---|
| 109 | Robin Shoemaker | Arthur Richard Adams |
| 125 | Marcia Niles & Staff | Olson Hawley/Trus Joist Accounting Dept. Suite |
| 130 | Debbie Moos | Bryan & Susan Norby |
| 207 | Chong Leng Tan | Charley D. & Nancy L. Jones |
| 208 | Heather Rogers | Sandra T. Powell |
| 209 | Doug Haines | Rex & Marilyn Dorman |
| 211 | Te-Whan Hahn | Jack K. & Pamela H. Lemley |
| 218 | Not occ-was Mario's | William G. Gilbert, Jr. |
| 225 | Joe Geiger & Staff | James & Meg Carlson Business Dept. Suite |
| 301A | Byron Dangerfield | Byron J. Dangerfield Dean's Office (Pending Approval) |
| 301G | Jan Vogtman | Blanche L. Carrell Graham |
| 301H | Development Director | Pat & Lisa McMurray/Wells Fargo Office |
| 303 | Rich Coffman | John Aram in Honor of Dean David Kendrick |
| 304 | Ashley Lyman | Robert K. Woodhead |
| 305 | Steve Campbell | Dale L. Carlisle |
| 306 | Advising Office | James A. & Janet K. Steele Advising Suite |
| 310 | Terry Grieb | Lonnie & Annette Park |

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**INSTITUTION/AGENCY AGENDA
UNIVERSITY OF IDAHO (cont.)**

Miscellaneous Other

| Room #/Area | Name on Signage |
|--|---|
| <i>First Level</i> | |
| Gallery | Albertson's Gallery |
| Atrium Plaza | Dean Thornton Atrium Plaza |
| Entrance Plaza | J. Richard Rock Forecourt |
| Deli | Stover's Deli |
| Electronic Board | Hilario "Larry" & Karen Arguinchona |
| 122-Accounting Library | Presnell Gage |
| Gallery Benches (5) | A. Craig & Cathy M. Olson Gary & Lori Garnand Jon Hippler Michael P. & Carol Yenni Wilson J. D. Simplot |
| Administration Courtyard | Anonymous |
| <i>Second Level</i> | |
| Study Alcoves (3 Named-3 Available) | C. Scott & Gabriella Green Jeffry Stoddard Neil & Marjorie Thornton |
| <i>Third Level</i> | |
| Atrium Gathering Area | Dwight & Beverly Call |
| Boardroom Terrace | The Cowan Terrace |
| Administration Courtyard Terrace | Hilario "Larry" & Karen Arguinchona |
| Faculty/Staff Lounge | William G. Gilbert, Jr. |
| <i>Student Level</i> | |
| 9 - Trading Room | Barker's Bulls & Bears Trading Room |
| Student Study Area | Lorene E. Harrison Study Area |
| Student Lounge | The Michael Family Foundation Student Lounge |
| 14 - Team Room | Larry T. McEntee Team Room |

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SUBJECT

First Reading: Section V.R. Student Fees

BACKGROUND

At the June 2003 meeting, the Board voted to set fees in January annually.

DISCUSSION

Student Fees are addressed in Board Governing Policies and Procedures Section V.R. Section V.R. with recommended changes is displayed in Tab 3.

IMPACT

Student fees will be set prior to the legislative session rather than after the legislative session. This timing will give legislators, institutions, and students improved notice of changes in fee structures.

STAFF COMMENTS

None

BOARD ACTION

A motion to approve the first reading of changes to Idaho State Board of Education Governing Policies and Procedures Section V.R. Establishment of Fees that changes the time line for setting student fees and to change the criteria used to set student fees as displayed in Tab 3.

Moved by_____ Seconded by_____ Carried Yes_____ No_____

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Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: R. Establishment of Fees

October 2002

R. Establishment of Fees

1. Definitions and Types of Fees

The following definitions are applicable to fees charged to students at the University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College, and Eastern Idaho Technical College.

a. General Education Fees

General education fees are to be deposited into the unrestricted or restricted current fund accounts as required by Section V, Subsection Q.

(1) Tuition

Tuition is defined as the fee charged for the cost of instruction at the colleges and universities. The cost of instruction shall not include those costs associated with said colleges and universities, such as maintenance and operation of physical plant, student services and institutional support, which are complementary to, but not part of the instructional program. Tuition may be charged only to nonresident, full-time and part-time students enrolled in any degree-granting program and to Professional-Technical Education students enrolled in pre-employment, preparatory programs.

(2) Matriculation Fee

Matriculation fee is defined as the fee charged for maintenance and operation of physical plant, student services, and institutional support for full-time students enrolled in academic credit courses and Professional-Technical Education pre-employment, preparatory programs.

(3) Professional-Technical Education Fee

Professional-Technical Education fee is defined as the fee charged for educational costs for students enrolled in Professional-Technical Education pre-employment, preparatory programs.

(4) Part-time Education Fee

Part-time education fee is defined as the fee per credit hour charged for educational costs for part-time students enrolled in any degree program.

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(5) Graduate Fee

Graduate fee is defined as the additional fee charged for educational costs for full-time and part-time students enrolled in any post-baccalaureate degree-granting program.

(6) Summer School Fee

Summer school fee is defined as the fee charged for educational costs for students enrolled in academic programs in summer semester.

(7) Western Undergraduate Exchange (WUE) Fee

Western Undergraduate Exchange fee is defined as the additional fee for full-time students participating in this program and shall be equal to fifty percent (50%) of the total of the matriculation fee, facility fee, and activity fee.

(8) Employee/Spouse Fee

The fee for eligible participants shall be a registration fee of twenty dollars (\$20.00) plus five dollars (\$5.00) per credit hour. Eligibility shall be determined by each institution. Employees at institutions, agencies and the school under the jurisdiction of the Board may be eligible for this fee. Special course fees may also be charged.

(9) Senior Citizen Fee

The fee for Idaho residents who are 60 years of age or older shall be a registration fee of twenty dollars (\$20.00) plus five dollars (\$5.00) per credit hour. This fee is for courses on a space available basis only. Special course fees may also be charged.

(10) In-Service Teacher Education Fee

The fee shall be one-third of the average part-time undergraduate credit hour fee or one-third of the average graduate credit hour fee. This special fee shall be applicable only to approved teacher education courses. The following guidelines will determine if a course or individual qualifies for this special fee.

- (a) The student must be an Idaho public school teacher or other professional employee of an Idaho school district.
- (b) The costs of instruction are paid by an entity other than an institution.
- (c) The course must be approved by the appropriate academic unit(s) at the institution.

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(d) The credit awarded is for professional development and cannot be applied towards a degree program.

(11) Course Overload Fee

This fee may be charged to full-time students with excessive course loads as determined by each institution.

(12) Workforce Training Credit fee is defined as a fee charged students enrolled in a qualified Workforce Training course where the student elects to receive credit. The fee is charged for processing and transcribing the credit. The cost of delivering Workforce Training courses, which typically are for noncredit, is an additional fee since Workforce Training courses are self-supporting. The fees for delivering the courses are retained by the technical colleges. The Workforce Training fee shall be \$10.00 per credit.

b. Local Fees

Local fees are both full-time and part-time student fees which are to be deposited into the local institutional accounts. Local fees shall be expended for the purposes for which they were collected.

(1) Facilities Fee

Facilities fee is defined as the fee charged for capital improvement and building projects and for debt service required by these projects. Revenues collected from this fee may not be expended on the operating costs of general education facilities.

(2) Activity Fee

Activity fee is defined as the fee charged for such activities as intercollegiate athletics, student health center, student union operations, the associated student body, financial aid, intramural and recreation, and other activities which directly benefit and involve students. The activity fee shall not be charged for educational costs or major capital improvement or building projects. Each institution shall develop a detailed definition and allocation proposal for each activity for internal management purposes.

(3) Technology Fee

Technology fee is defined as the fee charged for campus technology enhancements and operations.

(4) Professional Fee

Professional fee is defined as the additional fee charged for educational costs for students enrolled in specialized degree granting programs. Professional programs

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currently approved by the Board to charge a professional fee are pharmacy, law, medicine, veterinary medicine, dentistry, physician assistant, physical therapy, occupational therapy, graduate nursing, architecture, and landscape architecture.

(5) Contracts and Grants

Special fee arrangements are authorized by the Board for instructional programs provided by an institution pursuant to a grant or contract approved by the Board.

(6) Continuing Education

Continuing education fee is defined as the additional fee to part-time students which is charged on a per credit hour basis to support the costs of continuing education.

2. Board Policy on Student Fees

Consistent with the Statewide Plan for Higher Education in Idaho, the institutions shall maintain fees that ~~are competitive with those of western peer institutions. Therefore, the total fee for full-time undergraduate and graduate students for both residents and nonresidents shall not exceed the peer group average of the prior year. provide for quality education and maintain access to educational programs for Idaho citizens. In setting fees, the Board will consider recommended fees as compared to fees at peer institutions, percent fee increases compared to inflationary factors, fees as a percent of per capita income and/or household income, and the share students pay of their education costs. Other criteria may be considered as is deemed appropriate at the time of a fee change.~~ An institution cannot request more than a ten percent (10%) increase in the total full-time student fee unless otherwise authorized by the Board.

3. Fees Approved by the Chief Executive Officer of the Institution

a. Special Course Fees or Assessments

A special course fee is a fee required for a specific course or special activity and, therefore, not required of all students enrolled at the institution. Fees such as penalty assessments, library fines, continuing education fees, parking fines, laboratory fees, breakage fees, fees for video outreach courses, late registration fees, and fees for special courses offered for such purposes as remedial education credit that do not count toward meeting degree requirements are considered special course fees. All special course fees or penalty assessments, or changes to such fees or assessments, are established and become effective in the amount and at the time specified by the chief executive officer of the institution. The chief executive officer is responsible for reporting these fees to the Board upon request.

b. Student Health Insurance Premiums or Room and Board Rates

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Fees for student health insurance premiums paid either as part of the uniform student fee or separately by individual students, or charges for room and board at the dormitories or family housing units of the institutions. Changes in insurance premiums or room and board rates or family housing charges shall be approved by the chief executive officer of the institution no later than three (3) months prior to the semester the change is to become effective. The chief executive officer shall report such changes to the Board at its June meeting.

c. Activity and Facility Fees

The chief executive officer of the institution shall approve the amount of each of these fees prior to the April Board meeting. The change is to become effective prior to the beginning of the academic year following the change. The chief executive officer or his or her designee shall meet and confer with the associated student body before approving these fees. The institution shall hold a public meeting on the fee changes, and a report of the meeting shall be made available to the Board.

4. Fees Approved by the Board

a. Fees Requiring Board Approval

- (1) Tuition
- (2) Matriculation
- (3) Professional-Technical Education Fee
- (4) Part-time Education Fee
- (5) Graduate Fee
- (6) Summer School Fee
- (7) Professional Fee
- (8) Course Overload Fee

b. Initial Notice

A proposal to alter a student fee covered by Subsection V.R.4.a shall be formalized by initial notice of the chief executive officer of the institution at least six (6) weeks prior to the Board meeting at which a final decision is to be made. Notice will consist of transmittal, in writing, to the student body president and to the recognized student newspaper during the months of publication of the proposal contained in the initial notice. The proposal will describe the amount of change, statement of purpose, and the amount of revenues to be collected.

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The initial notice must include an invitation to the students to present oral or written testimony at the public hearing held by the institution to discuss the fee proposal. A record of the public hearing as well as a copy of the initial notice shall be made available to the Board.

c. Board Approval

~~Generally,~~ Board approval for fees will be considered ~~annually at the April Board meeting when appropriate or necessary. This requirement is intended~~ This approval will be timed to provide the institutions with sufficient time to prepare the subsequent fiscal year operating budget.

d. Effective Date

Any change in the rate of fees or tuition becomes effective on the date approved by the Board unless otherwise specified.

BUSINESS AFFAIRS AND HUMAN RESOURCES
AUGUST 14-15, 2003

SUBJECT

Approval of FY05 Maintenance of Current Operations (MCO) Operating Budget Requests

BACKGROUND

Board Governing Policies and Procedures Section V. B.1.a specifies "Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches."

The Board must submit an approved budget request to the Division of Financial Management (DFM) and the Legislative Services Office – Budget and Policy Analysis (LSO-BPA) by September 1 of each year in order for requests to be considered 1) in the development of the Governor's Recommendation and 2) during Joint Finance/Appropriations Committee hearings. The process of developing a request consists of two parts: 1) maintenance of current operations (MCO) requests and 2) enhancement requests. Tab 4 displays the timetable for developing the request (page 20) and an outline of the request development steps (page 19). The process began in April with a board motion instructing the institutions to submit an MCO budget request for FY2005. The MCO request is developed using the State of Idaho Budget Development Manual and Board policy. The MCO request consists of calculations on the budget base and on established criteria.

DISCUSSION

The institutions and agencies have calculated their MCO requests and submitted them to the OSBE. OSBE staff will review the requests and merge them into the proper format for submission to DFM and LSO-BPA. The Board must approve the budget requests or delegate approval. After approval is gained, OSBE staff will submit the budget requests for the institutions and agencies to DFM and LSO-BPA on behalf of the Board. Because the MCO requests are developed within specific State of Idaho guidelines and Board policy, it is reasonable for the Board to delegate approval of the MCO request to its Executive Director.

IMPACT

The MCO budget request establishes the minimum funding level needed to maintain operations for FY05. Approval of the MCO budget request allows the institutions and agencies to work with the Governor and legislators for support of these requests.

STAFF COMMENTS

Some of the MCO request areas are developed as information becomes available. Any future changes to the MCO requests will be developed according to State guidelines and Board policy.

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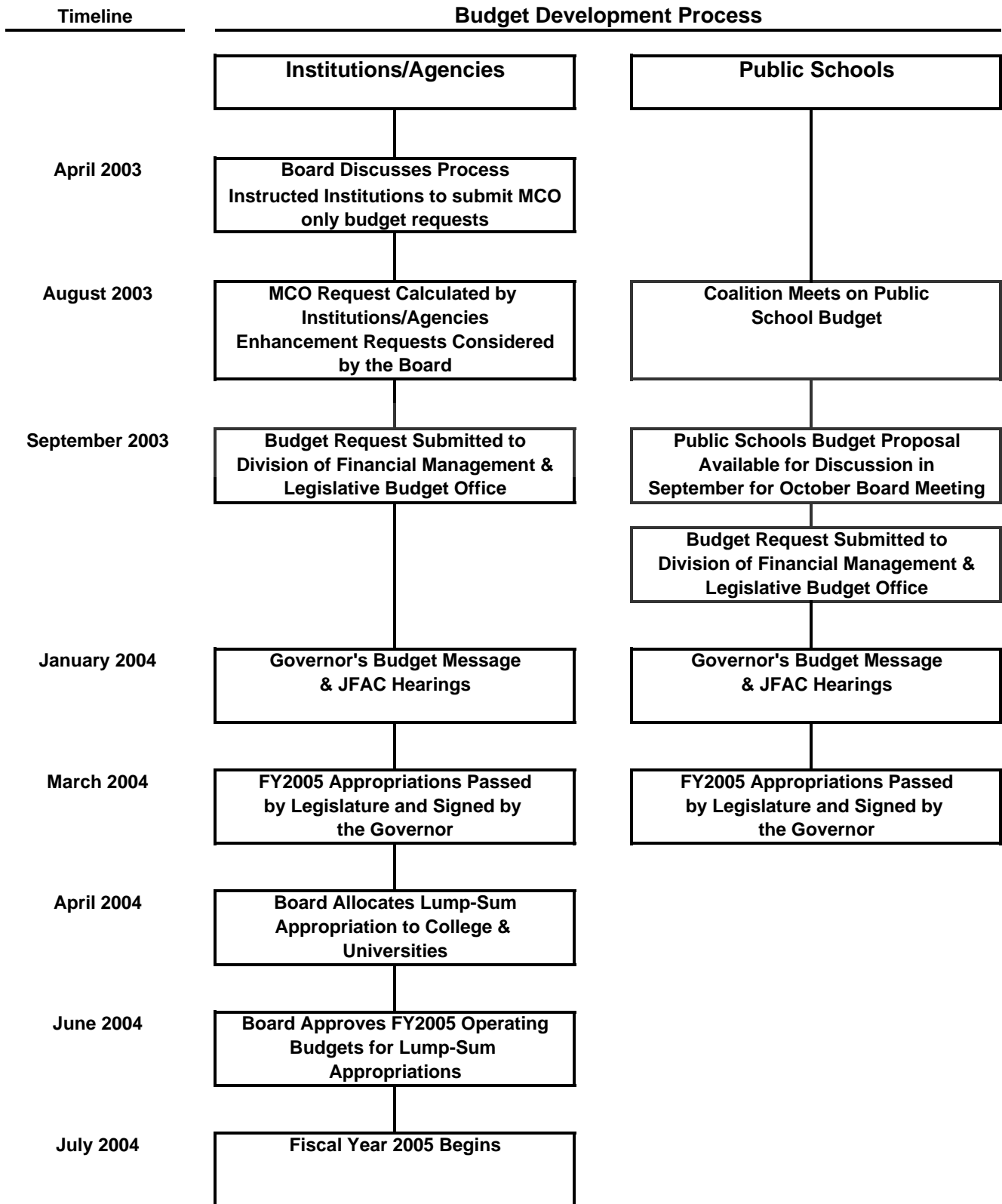
BOARD ACTION

A motion to delegate to the Executive Director the approval of the FY2005 Maintenance of Current Operations budget requests as developed by following the State of Idaho Budget Development Manual guidelines and Board policy.

Moved by_____ Seconded by_____ Carried Yes_____ No_____

State Board of Education

FY2005 Budget Request Development



State Board of Education

FY2005 Budget Request Development Steps

FY2005 Budget Base

FY04 Operating Budget less One-Time Funding

Maintenance of Current Operations (MCO) Requests:

Calculated Per Budget Development Manual:

Personnel Benefit Cost Roll-ups:

Changes to FICA Rates, Retirement Rates, Health Insurance Premium, Unemployment Insurance, etc.

Rates provided by Budget Development manual

Inflationary Adjustments:

General Inflationary Adjustment for Operating Expenditures

The general inflationary increase of 1.9% or 3.5% for medical and/or Trustee/Benefit (contracts).

Replacement Capital Outlay:

Use General Inflationary rate for lump-sum appropriations or detailed replacement equipment list

Interagency Non-standard Adjustments:

Projected increases in rates for rental space, risk management, controller's office, treasurer's office

Change in Employee Compensation (CEC):

Provides cost to fund salary plan. Use 1% so costs can be multiplied when plan developed.

Fund Shift:

Requests must be prepared by fund source. Shifts MCO increases calculated on other funds to the general account.

Calculated Per Board Policy:

External Non-standard Adjustments

New Occupancy Costs:

Calculates utilities, custodial, maintenance costs, etc. of occupying a new/re-defined space.

Enrollment Workload Adjustment:

Calculates costs of additional students attending institutions.

Library Books & Periodicals:

Additional inflationary factor for library acquisitions - Books .5%, Periodicals 8.6%.

Contract Changes

Increased cost associated with agreements (additional students in medical programs).

Utility Increases:

Projected increases in utility costs.

FY2005 Total MCO Request

Total of the budget base and the MCO Increases

Enhancements

To be Determined by the Board

FY2005 Total Request

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SUBJECT

FY05 Enhancement Budget Requests

BACKGROUND

The Board specifically considers each individual enhancement request and only those approved may be included in the total request submitted to the Governor and legislature. According to the budget request process motion passed in April, institutions were not permitted to present enhancement requests for the FY05 budget request.

DISCUSSION

The revenue projections for FY05 indicate funds will be limited. Only critical enhancement requests will be considered. Randy Thompson, Chief Academic Officer in the Office of the State Board of Education is currently developing an enhancement request for federal and other dedicated funds. The Historical Society has three enhancement requests for general and non-general funds.

Only Board approved requests may be forwarded to the Division of Financial Management (DFM) and the Legislative Services Office – Budget and Policy Analysis (LSO-BPA) for funding consideration. The budget request is due to the DFM and the LSO – BPA by September 1. After Board approval, staff needs at least five days to finish the request submission. Once all the enhancement requests are developed, but no later than August 22, staff will request a Special Board meeting to approve the enhancement requests.

IMPACT

The institutions and agencies are not allowed to lobby the Governor or legislators for requests not approved by the Board.

STAFF COMMENTS

It is important to present the critical needs of the Board's programs. But, considering the current economic conditions, it is also important to present the needs within realistic funding expectations.

BOARD ACTION

No Board action required at the August 14-15, 2003 meeting.

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BUSINESS AFFAIRS AND HUMAN RESOURCES
AUGUST 14-15, 2003

SUBJECT

FY05 Capital Budget Requests

BACKGROUND

Board Governing Policies and Procedures Section V. B.8.c specifies "Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches."

Since capital projects are funded from the Permanent Building Fund (PBF), the capital projects request process is separate from the operating budget request process. The PBF supports various projects: new, renovated or remodeled projects (major capital projects); alterations and repairs projects; asbestos-related projects; Americans with Disabilities projects; and, building demolition. The Board reviews and prioritizes the major capital projects and defers the priority setting of the remaining projects to the Division of Public Works (DPW). Major capital projects approved by the Board are forwarded to the Permanent Building Fund Advisory Council (PBFAC), which reviews and prioritizes all capital projects statewide. The PBFAC recommends to the Governor the projects and prioritization. The legislature appropriates funds to DPW specifically for major capital projects and blocks of funds for other projects.

DISCUSSION

The institutions and agencies have prepared and submitted their capital budget requests. OSBE staff will merge the requests into a format that will facilitate Board prioritization.

IMPACT

Only approved projects can be forwarded to PBFAC. The institutions and agencies are not allowed to lobby the Governor or legislators for projects not approved by the Board.

STAFF COMMENTS

None

BOARD ACTION

No Board action required at the August 14-15, 2003 meeting.

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BUSINESS AFFAIRS AND HUMAN RESOURCES
AUGUST 14-15, 2003

SUBJECT

Report on Foundations

BACKGROUND

At the June 2003 meeting, the Board requested staff provide an information summary on Foundations and that the pertinent auditors be available for questions.

DISCUSSION

Reports for Boise State University, Idaho State University, University of Idaho, Lewis-Clark State College, Eastern Idaho Technical College, Idaho State School for the Deaf and the Blind, and Idaho Public Television related foundations are presented in Tab 7. Representatives of Deloitte & Touche and Galusha, Higgins & Galusha will be available for questions.

Gifts and Institutional Foundations are addressed in Board Governing Policies and Procedures Section V.E.

IMPACT

STAFF COMMENTS

None

BOARD ACTION

No Board action required.

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State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|---|---------|----------|--------------|---------|---------------|---------|---------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Boise State University | | | | | | | | |
| Boise State University Foundation | D & T | 06/30/02 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$2,052,540 | 3.19% | \$62,253,128 | 96.81% | \$64,305,668 | 100.00% |
| Liabilities | | | \$0 | 0.00% | \$17,006,669 | 100.00% | \$17,006,669 | 100.00% |
| Fund Balance | | | \$2,052,540 | 4.34% | \$45,246,249 | 95.66% | \$47,298,789 | 100.00% |
| Statement of Revenues, Expenditures and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$1,585,350 | 53.12% | \$1,399,042 | 46.88% | \$2,984,392 | 100.00% |
| Expenditures | | | \$428,292 | 8.54% | \$4,583,952 | 91.46% | \$5,012,244 | 100.00% |
| Increase/Decrease to Fund Balance | | | \$1,157,058 | -57.06% | (\$3,184,910) | 157.06% | (\$2,027,852) | 100.00% |
| Fund Balance - Beginning Year | | | \$895,482 | 1.82% | \$48,431,369 | 98.18% | \$49,326,851 | 100.00% |
| Fund Balance - Ending Year | | | \$2,052,540 | 4.34% | \$45,246,459 | 95.66% | \$47,298,999 | 100.00% |

Comments:

Relevant Comments from Statement Notes:

Common Management Officers:

Dr. Robert Kustra, BSU President and ex-officio member of the BSU Foundation Board
 Dr. Richard Smith, BSU Vice President for Institutional Advancement and Executive Director for the BSU Foundation

Identify Related Party Activity:

Foundation purchased capital assets for Deer Point Tower for KBSU. Future pledges to KBSU will be used to reimburse the BSU Foundation. This transaction was approved by the SBOE in March 1999.

Employees of BSU Foundation are University employees

The BSU Foundation holds funds for KBSU, BAA and the Alumni Association as an agent.

Other key financial issues:

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|---|---------|----------|--------------|--------|---------------|--------|---------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Boise State University | | | | | | | | |
| Boise State Univ. Bronco Athletic Assoc. | D & T | 06/30/02 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | | | | | \$10,135,797 | |
| Liabilities | | | | | | | \$1,139,033 | |
| Fund Balance-Unrestricted | | | | | | | \$98,973 | |
| Fund Balance-Restricted | | | | | | | \$8,897,791 | |
| Statement of Revenues, Expenditures and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$1,124,348 | 40.60% | \$1,645,188 | 59.40% | \$2,769,536 | 100.00% |
| Expenditures | | | \$1,459,521 | 35.40% | \$2,663,931 | 64.60% | \$4,123,452 | 100.00% |
| Other Changes | | | \$327,758 | | (\$327,758) | | | |
| Increase/Decrease to Fund Balance | | | (\$7,415) | 0.55% | (\$1,346,501) | 99.45% | (\$1,353,916) | 100.00% |
| Fund Balance - Beginning Year | | | \$106,388 | 0.55% | \$10,244,292 | 99.45% | \$10,350,680 | 100.00% |
| Fund Balance - Ending Year | | | \$98,973 | 1.03% | \$8,897,791 | 98.97% | \$8,996,764 | 100.00% |

Comments:

Relevant Comments from Statement Notes:

Common Management Officers:

Bob Madden, Jr. Executive Director, Bronco Athletic Association and Asst Director Athletic Development, BSU.

Gene Bleymaier, Athletics Director, BSU and BAA Board member

Identify Related Party Activity:

Employees of the BAA are University employees

Other key financial issues:

Limited unrestricted fund balance

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|----------|--------------|--------|---------------|--------|---------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho State University | | | | | | | | |
| Idaho State University Foundation | D & T | 06/30/02 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$1,886,326 | 3.17% | \$57,642,025 | 96.83% | \$59,528,351 | 100.00% |
| Liabilities | | | \$143,889 | 0.55% | \$25,951,699 | 99.45% | \$26,095,588 | 100.00% |
| Fund Balance | | | \$1,742,437 | 5.21% | \$31,690,326 | 94.79% | \$33,432,763 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$240,851 | 51.04% | \$231,002 | 48.96% | \$471,853 | 100.00% |
| Expenditures | | | \$516,359 | 15.81% | \$2,749,505 | 84.19% | \$3,265,864 | 100.00% |
| Other Changes | | | \$8,769 | | (\$8,769) | | \$0 | |
| Increase/Decrease to Fund Balance | | | (\$266,739) | 9.55% | (\$2,527,272) | 90.45% | (\$2,794,011) | 100.00% |
| Fund Balance - Beginning Year | | | \$2,009,176 | 5.55% | \$34,217,598 | 94.45% | \$36,226,774 | 100.00% |
| Fund Balance - Ending Year | | | \$1,742,437 | 5.21% | \$31,690,326 | 94.79% | \$33,432,763 | 100.00% |

Comments:

Relevant Comments from Statement Notes:

Included in the restricted liabilities is a Bond Payable in the amount of \$22,170,000 (footnote 9) for the construction of the Performing Arts Center & \$3,523,778 payable to related foundations and trusts (Footnote 7).

Common Management Officers:

Dr. Bowen, ISU President - Member of ISUF Directors
 Dr. Tingey, ISU VP of Advancement - ISUF Executive Vice Pres
 Ken Prolo, ISU VP Financial Services - ISUF Treasurer

Identify Related Party Activity: NONE

Other key financial issues:

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|----------|--------------|---|------------|---------|-----------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho State University | | | | | | | | |
| Idaho State University Bengal Foundation | | | | | | | | |
| | D & T | 06/30/02 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$0 | | \$315,040 | 100.00% | \$315,040 | 100.00% |
| Liabilities | | | \$0 | | \$7,467 | 100.00% | \$7,467 | 100.00% |
| Fund Balance | | | \$0 | | \$307,573 | 100.00% | \$307,573 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$0 | | \$405,878 | 100.00% | \$405,878 | 100.00% |
| Expenditures | | | \$0 | | \$398,794 | 100.00% | \$398,794 | 100.00% |
| Other Changes | | | \$0 | | \$0 | | \$0 | |
| Increase/Decrease to Fund Balance | | | \$0 | | \$7,084 | 100.00% | \$7,084 | 100.00% |
| Fund Balance - Beginning Year | | | \$0 | | \$300,489 | 100.00% | \$300,489 | 100.00% |
| Fund Balance - Ending Year | | | \$0 | | \$307,573 | 100.00% | \$307,573 | 100.00% |

Comments:

Relevant Comments from Statement Notes:

Common Management Officers: NONE

Identify Related Party Activity: NONE

Other key financial issues:

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|----------|--------------|--------|---------------|--------|---------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| University of Idaho | | | | | | | | |
| University of Idaho Foundation, Inc. | D & T | 06/30/02 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$8,247,405 | 4.20% | \$187,998,289 | 95.80% | \$196,245,694 | 100.00% |
| Liabilities | | | \$2,213,673 | 8.53% | \$23,742,756 | 91.47% | \$25,956,429 | 100.00% |
| Fund Balance | | | \$6,033,732 | 3.54% | \$164,255,533 | 96.46% | \$170,289,265 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$2,165,674 | 14.66% | \$12,609,364 | 85.34% | \$14,775,038 | 100.00% |
| Expenditures | | | \$2,525,655 | 15.72% | \$13,540,435 | 84.28% | \$16,066,090 | 100.00% |
| Other Changes | | | \$27,351 | | (\$27,351) | | \$0 | |
| Increase/Decrease to Fund Balance | | | (\$332,630) | 25.76% | (\$958,422) | 74.24% | (\$1,291,052) | 100.00% |
| Fund Balance - Beginning Year | | | \$6,366,362 | 3.71% | \$165,213,955 | 96.29% | \$171,580,317 | 100.00% |
| Fund Balance - Ending Year | | | \$6,033,732 | 3.54% | \$164,255,533 | 96.46% | \$170,289,265 | 100.00% |

Comments:

Common Management Officers:

President of the University - Ex officio Foundation member; Ex officio non-voting member of the Board of Directors of the Foundation
Provost of the University - Ex officio Foundation member; Ex officio non-voting member of the Board of Directors of the Foundation
V.P. Finance and Administration - Ex officio Foundation member; Foundation Treasurer through State Board of Education Agreement; Ex officio non-voting member of the Board of Directors of the Foundation
V.P. University Advancement - Ex officio Foundation member; Foundation Secretary; Foundation Executive Director through State Board of Education Agreement; Ex officio non-voting member of the Board of Directors of the Foundation

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|---------------------------------|---------|--------|--------------|---|------------|---|--------|---|
| | By | Date | Amount | % | Amount | % | Amount | % |

University of Idaho

University of Idaho Foundation, Inc.

D & T 06/30/02

Identify Related Party Activity:

As reported in Footnote 6, the Foundation had, for the benefit of the UI, expended \$13,101,806 related to the J.A. Albertson College of Business Building and \$18,028,925 related to the Idaho Place Boise Project.

As reported in Footnote 7, the Foundation had transferred investment, gift and other revenue totaling \$11,665,147 to the UI.

As reported in Footnote 8, the Foundation had two notes payable to the UI \$6,028,925 and \$1,907,000. The Foundation also had variable Rate Demand Notes in the amount of \$6,730,000 which were issued to finance the J.A. Albertson College of Business

As reported in Footnote 9, the Foundation had a deferred compensation agreement for a key employee of the University.

As reported in Footnote 11, the University pays for certain, administration and fund raising expenses and the Foundation reimburses the UI for a significant portion of those expenses.

As reported in Footnote 12, the University is acting as the Foundation's agent for the construction of the College of Business and Economics building.

Other key financial issues:

As reported in Footnote 13, the Foundation signed two promissory notes with an external party for a total of \$5,754,393. These notes were issued in conjunction with the Idaho Place Boise Project.

The C.I.T. and the endowments which own it, comprise approximately 75% of the Foundation's total fund balance. In addition to the Foundation's annual consolidated audit report, the Regents of the University of Idaho also receive a separate C.I.T. audit report.

During FY02 the UI Foundation transferred \$5,183,279 from the earnings of the C.I.T. and \$6,481,868 from gifts and other revenues to the University of Idaho to fund scholarship, building projects, academic programs, and athletics.

BUSINESS AFFAIRS AND HUMAN RESOURCES
AUGUST 14-15, 2003

In accordance with the University of Idaho/Foundation agreement dated February 9, 1993 and approved by the Regents of the University of Idaho on June 24, 1993— The University of Idaho provides the following:

ARTICLE V
FINANCIAL AND STAFF SUPPORT

Section 5.2: Staff support

- A. Executive Director of Development* of the University and Executive Director of the Foundation. The Executive Director of Development for the University is also the Executive Director of the Foundation, and is responsible for the development and fund raising goals of the University and the Foundation and works with the Board of Directors of the Foundation. In carrying out these functions, this Agreement authorizes the Executive Director of Development in his/her capacity as Executive Director of the Foundation to utilize the staff of the University.

* In late 1999, UI General Counsel confirmed with the State Board of Education (SBOE) that the intent here is this assignment would fall to the senior Advancement officer (in this case, newly appointed Vice President of University Advancement). The SBOE indicated no need to amend the agreement to reflect the title change.

- B. UI Bursar and Foundation Treasurer. The Bursar of the University is also the Treasurer of the Foundation and is responsible for providing necessary accounting services for the Foundation, custody of the Foundation's assets, approving all formal donor agreements and ministerial functions pertinent to the individual trust and gift accounts of the Foundation. In carrying out these functions this Agreement authorizes the Bursar in his/her capacity as Treasurer of the Foundation to utilize the staff of the University.
- C. Cost of utilities, maintenance and janitorial services. The use of the University staff to help the Foundation fulfill its stated role and mission may require expenditure of funds for utilities, maintenance and janitorial services. The incurring of these costs by the University in support of the Foundation is authorized by this Agreement.
- D. In the event the Foundation reimburses the University for services provided as described in paragraphs (a) and/or (b) above, said reimbursement must be identified as a source of revenue for a University budget which has been approved by the Regents. This agreement authorizes the University to reimburse the Foundation for development services.

BUSINESS AFFAIRS AND HUMAN RESOURCES
AUGUST 14-15, 2003

- E. Physical space is indirectly provided to Foundation by the University when University staff are used to assist the Foundation Treasurer and/ or Executive Director as stated above. This Agreement authorizes each party to use physical space owned by the other party, consistent with the Regent's policy.

Staff in the Trust & Investment Office (TIO) report to the V.P. for Finance and Administration /Bursar.

- Services provided for the Foundation include:
 - Management and administration of the pooled endowment fund-
 - Consolidated Investment Trust (C.I.T.)
 - Management of non C.I.T. gifts
 - Administration of individual endowment and trust accounts
 - Foundation financial statements
 - The operating budget for TIO is funded by the C.I.T.

Staff in the Office of Development, Advancement Services and Advancement Office report to the V.P. for University Advancement .

- Services provided include:
 - Gift receipting/acknowledgment
 - Administration of gift records, statistics, and donor database
 - Identification, cultivation and solicitation of donors
 - Up until FY03 the Foundation reimbursed the University for a significant portion of the personnel and operating costs associated with University Advancement Activities.

Staff in the Vice President for Advancement office provide organizational management and support to the Foundation.

- Services provided include:
 - Maintenance of Foundation Official corporate minutes, Articles of Incorporation, By-Laws, etc.
 - Arranging and providing staff support and maintaining official records for Foundation Membership, Board of Directors and Committee Meetings.

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|----------|--------------|---------|-------------|----------|-------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Lewis-Clark State College | | | | | | | | |
| Lewis-Clark State College Foundation, Inc. | D & T | 06/30/02 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$54,650 | 1.60% | \$3,369,216 | 98.40% | \$3,423,866 | 100.00% |
| Liabilities | | | \$5,344 | 2.64% | \$197,366 | 97.36% | \$202,710 | 100.00% |
| Fund Balance | | | \$49,306 | 1.53% | \$3,171,850 | 98.47% | \$3,221,156 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$123,032 | 29.26% | \$297,397 | 70.74% | \$420,429 | 100.00% |
| Expenditures | | | \$117,662 | 30.74% | \$265,078 | 69.26% | \$382,740 | 100.00% |
| Other Changes | | | (\$68,157) | | \$12,260 | | (\$55,897) | |
| Increase/Decrease to Fund Balance | | | (\$62,787) | 344.83% | \$44,579 | -244.83% | (\$18,208) | 100.00% |
| Fund Balance - Beginning Year | | | \$112,093 | 3.46% | \$3,127,271 | 96.54% | \$3,239,364 | 100.00% |
| Fund Balance - Ending Year | | | \$49,306 | 1.53% | \$3,171,850 | 98.47% | \$3,221,156 | 100.00% |

Comments:

Relevant Comments from Statement Notes:

Common Management Officers:

| LCSC title | | | Foundation title |
|-------------|-----------|--------------------|-------------------|
| Dr. Anthony | Fernandez | Provost | Ex-officio member |
| Mr. Dean | Froehlich | VP Finance | Treasurer |
| Dr. Richard | Meier | VP Student Affairs | Ex-officio member |
| Dr. Dene | Thomas | President | Ex-officio member |

Identify Related Party Activity:

Other key financial issues:

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State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|--------------------|--------|--------------|---------|-------------|---------|-------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Eastern Idaho Technical College | Galusha, Higgins | | | | | | | |
| E. Idaho Tech. College Foundation, Inc. | & Galusha 06/30/02 | | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$54,414 | 3.41% | \$1,542,983 | 96.59% | \$1,597,397 | 100.00% |
| Liabilities | | | \$0 | 0.00% | \$148,702 | 100.00% | \$148,702 | 100.00% |
| Fund Balance | | | \$54,414 | 3.76% | \$1,394,281 | 96.24% | \$1,448,695 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$191,805 | 52.78% | \$171,587 | 47.22% | \$363,392 | 100.00% |
| Expenditures | | | \$193,327 | 100.00% | \$0 | 0.00% | \$193,327 | 100.00% |
| Other Changes | | | \$0 | | \$0 | | \$0 | |
| Increase/Decrease to Fund Balance | | | (\$1,522) | -0.89% | \$171,587 | 100.89% | \$170,065 | 100.00% |
| Fund Balance - Beginning Year | | | \$55,936 | 4.37% | \$1,222,694 | 95.63% | \$1,278,630 | 100.00% |
| Fund Balance - Ending Year | | | \$54,414 | 3.76% | \$1,394,281 | 96.24% | \$1,448,695 | 100.00% |

Comments:

Relevant Comments from Statement Notes:

- * The Eastern Idaho Technical College Foundation was established in 1992 to solicit gifts, devises, monies, or properties to be held and managed for the exclusive benefit of Eastern Idaho Technical College. The Foundation is a tax exempt organization under Section 501(c)3 of the Internal Revenue Code.

Common Management Officers:

- * William A. Robertson, interim president of the College, is also a member of the Foundation board of directors.
- * Joseph H. Groberg is a member of the College's advisory committee as well as a member of the Foundation board of directors.

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|---------------------------------|---------|--------|--------------|---|------------|---|--------|---|
| | By | Date | Amount | % | Amount | % | Amount | % |

Eastern Idaho Technical College

Galusha, Higgins

E. Idaho Tech. College Foundation, Inc.

& Galusha 06/30/02

Identify Related Party Activity:

- * The EC Breiter Charitable Remainder Trust agreement indicates that one-third of the total remainder shall be distributed to Idaho State University. The one-third remainder was estimated at \$27,800 at June 30, 2002.

Other key financial issues:

- * The College donated 100% of the director of operation's salary and benefits, which the Foundation recorded as a donation and expenditure of \$53,167.
- * The Foundation provided \$100,995 to the College for student scholarships.
- * Certain general and administrative expenses of the Foundation are paid by the College. The Foundation transfers funds to the College for reimbursement.

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|----------|----------|------------------------|---------|------------|-------|----------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho School for the Deaf and the Blind | | | | | | | | |
| ISDB Foundation | Deagle & | 06/30/02 | | | | | | |
| Financial Statements | Ames | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$86,984 | 100.00% | \$0 | 0.00% | \$86,984 | 100.00% |
| Liabilities | | | \$1,379 | 100.00% | \$0 | 0.00% | \$1,379 | 100.00% |
| Fund Balance | | | \$84,005 | 98.13% | \$1,600 | 1.87% | \$85,605 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$88,570 | 100.00% | \$0 | 0.00% | \$88,570 | 100.00% |
| Expenditures | | | \$39,817 | 100.00% | \$0 | 0.00% | \$39,817 | 100.00% |
| Other Changes | | | \$0 | | \$0 | | \$0 | |
| Increase/Decrease to Fund Balance | | | \$48,753 | 100.00% | \$0 | 0.00% | \$48,753 | 100.00% |
| Fund Balance - Beginning Year | | | \$36,852 | 100.00% | \$0 | 0.00% | \$36,852 | 100.00% |
| Fund Balance - Ending Year | | | \$85,605 | 100.00% | \$0 | 0.00% | \$85,605 | 100.00% |
| Comments: | | | | | | | | |
| Relevant Comments from Statement Notes: | | | None | | | | | |
| Common Management Officers: | | | President: Stella Gray | | | | | |
| | | | V.P.: Judee Gooding | | | | | |
| | | | Members: Rosa Paiz | | | | | |
| | | | Dr. Reid Lofgran | | | | | |
| | | | John Zimbelman | | | | | |
| | | | Donna Morton | | | | | |
| | | | Paula Mason | | | | | |
| Identify Related Party Activity: | | | None | | | | | |
| Other key financial issues: | | | None | | | | | |

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State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|--------|---------------|---------|-------------|--------|---------------|---------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho Public Television | | | | | | | | |
| Idaho Public Television Foundation, Inc. Leg. Audit 6/30/2002 | | | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$1,915,350 | 43.73% | \$2,465,029 | 56.27% | \$4,380,379 | 100.00% |
| Liabilities | | | \$2,271 | | | | \$2,271 | |
| Fund Balance | | | \$1,913,079 | 43.70% | \$2,465,029 | 56.30% | \$4,378,108 | 100.00% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$2,196,306 | 100.00% | (\$196,955) | -9.85% | \$1,999,351 | 90.15% |
| Expenditures | | | (\$158,284) | 100.00% | | 0.00% | (\$158,284) | 100.00% |
| Other Changes | | | (\$2,166,823) | 100.00% | | 0.00% | (\$2,166,823) | 100.00% |
| Increase/Decrease to Fund Balance | | | (\$128,801) | 39.54% | (\$196,955) | 60.46% | (\$325,756) | 100.00% |
| Fund Balance - Beginning Year | | | \$2,041,880 | 43.41% | \$2,661,984 | 56.59% | \$4,703,864 | 100.00% |
| Fund Balance - Ending Year | | | \$1,913,079 | 43.70% | \$2,465,029 | 56.30% | \$4,378,108 | 100.00% |

Comments:

Relevant Comments from Statement Notes: Idaho Public Television Foundation, Inc is tax exempt under 501(c)(3).

Common Management Officers: Peter Morrill, General Manager

Identify Related Party Activity: N/A

Other key financial issues: Government Accounting Standards Board, Statement No. 34 Financial Statements.

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|-----------|-----------|---------------|------|------------|---|---------------|------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho Public Television | | | | | | | | |
| Friends of IPTV KAID/KIPT, Inc. | Leg. Aud. | 6/30/2002 | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$501,350 | 100% | | | \$501,350 | 100% |
| Liabilities | | | \$18,481 | 100% | | | \$18,481 | 100% |
| Fund Balance | | | \$482,869 | 100% | | | \$482,869 | 100% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$1,445,333 | 100% | | | \$1,445,333 | 100% |
| Expenditures | | | (\$8,989) | 100% | | | (\$8,989) | 100% |
| Other Changes | | | (\$1,400,157) | 100% | | | (\$1,400,157) | 100% |
| Increase/Decrease to Fund Balance | | | \$36,187 | 100% | | | \$36,187 | 100% |
| Fund Balance - Beginning Year | | | \$446,682 | 100% | | | \$446,682 | 100% |
| Fund Balance - Ending Year | | | \$482,869 | 100% | | | \$482,869 | 100% |

Comments:

Relevant Comments from Statement Notes: Friends of Idaho Public Television KAID/KIPT, Inc is tax exempt under 501(c)(3).

Common Management Officers: Peter Morrill, General Manager

Identify Related Party Activity: N/A

Other key financial issues: Government Accounting Standards Board, Statement No. 34 Financial Statements.

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|--------|--------------|------|------------|---|-------------|------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho Public Television | | | | | | | | |
| Friends of IPTV KISU, Inc. | | | | | | | | |
| Leg. Aud. 6/30/2002 | | | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$163,540 | 100% | | | \$163,540 | 100% |
| Liabilities | | | \$500 | 100% | | | \$500 | 100% |
| Fund Balance | | | \$163,040 | 100% | | | \$163,040 | 100% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$309,242 | 100% | | | \$309,242 | 100% |
| Expenditures | | | (\$2,439) | 100% | | | (\$2,439) | 100% |
| Other Changes | | | (\$333,963) | 100% | | | (\$333,963) | 100% |
| Increase/Decrease to Fund Balance | | | (\$27,157) | 100% | | | (\$27,157) | 100% |
| Fund Balance - Beginning Year | | | \$190,197 | 100% | | | \$190,197 | 100% |
| Fund Balance - Ending Year | | | \$163,040 | 100% | | | \$163,040 | 100% |

Comments:

Relevant Comments from Statement Notes: Friends of Idaho Public Television KISU, Inc is tax exempt under 501(c)(3).

Common Management Officers: Peter Morrill, General Manager

Identify Related Party Activity: N/A

Other key financial issues: Government Accounting Standards Board, Statement No. 34 Financial Statements.

State Board of Education

Report on Foundations

| Institution/Agency - Foundation | Audited | Statmt | Unrestricted | | Restricted | | Total | |
|--|---------|--------|--------------|------|------------|---|-------------|------|
| | By | Date | Amount | % | Amount | % | Amount | % |
| Idaho Public Television | | | | | | | | |
| Friends of IPTV KUID/KCDT, Inc. | | | | | | | | |
| Leg. Aud. 6/30/2002 | | | | | | | | |
| Financial Statements | | | | | | | | |
| Balance Sheet | | | | | | | | |
| Assets | | | \$66,666 | 100% | | | \$66,666 | 100% |
| Liabilities | | | \$350 | 100% | | | \$350 | 100% |
| Fund Balance | | | \$66,316 | 100% | | | \$66,316 | 100% |
| Statement of Rev, Expend and Changes in Fund Balance | | | | | | | | |
| Revenues | | | \$200,649 | 100% | | | \$200,649 | 100% |
| Expenditures | | | (\$1,379) | 100% | | | (\$1,379) | 100% |
| Other Changes | | | (\$214,795) | 100% | | | (\$214,795) | 100% |
| Increase/Decrease to Fund Balance | | | (\$15,525) | 100% | | | (\$15,525) | 100% |
| Fund Balance - Beginning Year | | | \$81,841 | 100% | | | \$81,841 | 100% |
| Fund Balance - Ending Year | | | \$66,316 | 100% | | | \$66,316 | 100% |

Comments:

Relevant Comments from Statement Notes: Friends of Idaho Public Television KUID/KCDT, Inc is tax exempt under 501(c)(3).

Common Management Officers: Peter Morrill, General Manager

Identify Related Party Activity: N/A

Other key financial issues: Government Accounting Standards Board, Statement No. 34 Financial Statements.